

TRANSACTION PRIVILEGE (SALES) TAX RETURN INSTRUCTION SHEET

Below is a SAMPLE of the Transaction Privilege Tax Return

SUBMIT THE PREPRINTED TAX RETURN SENT TO YOU BY THE CITY OF SCOTTSDALE. THE FORM HAS BEEN SPECIFICALLY DESIGNED TO ACCOMMODATE INTELLIGENT CHARACTER RECOGNITION TECHNOLOGY. THIS TECHNOLOGY ELIMINATES THE MANUAL ENTRY OF TAX REPORTING INFORMATION.

For assistance in preparing the Tax Return Call (480) 312-2400.

Report Period to which the report relates.

Barcoding indicates your license number and reporting period for THIS SPECIFIC RETURN ONLY. To ensure proper filing, do not photocopy for use with a different report period or license number.

Check this box if you have a change in ownership or service address. An application will be mailed to you.

Bus Class = Standard
Industrial Code for the primary business activity. A return is normally preprinted with this activity based on information provided on your application.

(1) GROSS RECEIPTS
Enter the total gross income including tax collected, applicable to the taxable activity.
(2) TOTAL DEDUCTIONS
Enter the total of all the itemized deduction amounts here (See page 2.)
(3) NET TAXABLE
Compute Net Taxable by subtracting the total deduction.

Signature of owner or authorized person.
To be considered filed properly, the return MUST be signed and dated certifying its accuracy.

City of Scottsdale
CUSTOMER SERVICE DIVISION
(480) 312-2400
Mail Payments To: P.O. BOX 1949
SCOTTSDALE, AZ 85252-1949

SERVICE ADDRESS: 99999 E MAIN ST
SCOTTSDALE, AZ 85200

SJO JANE DOE
SCOTTSDALE BUSINESS
99999 E MAIN ST
SCOTTSDALE, AZ 85200

TRANSACTION PRIVILEGE AND USE TAX RETURN

CITY LICENSE NUMBER 999999 REPORTING PERIOD 0604 DUE BY THE 20TH OF JULY

Please check any that may apply:
☐ Amended Return
☐ Name Change Only
☐ Mailing Address Change Only
☐ Cancel License as of _____

SPECIAL NOTICE

Check here and sign at the bottom if you have no gross receipts to report ☐ Check here if you have a change in ownership or service address. An application will be mailed to you. ☐

Business Description	Line	Bus. Class	Column 1 Gross	Column 2 Allowable Sch A pg 2 Deductions	Column 3 = Net Taxable	Column 4 X Tax Rate	Column 5 = Tax Amount
TRANS PRIV TAX	1	5734	(1)	(2)	(3)	1.65%	
USE TAX	2					1.45%	
BED TAX	3					3.0%	
DO NOT USE	4						
DO NOT USE	5						
6 SUBTOTAL (Add Col. 5 Lines 1 Through 5)							
7 ENTER EXCESS CITY TAX COLLECTED/JET FUEL (Total from Schedule B)			Plus (+)				
8 GRAND TOTAL			Equals (+)				
9 PENALTY & INTEREST (see instructions)			Plus (+)				
10 ENTER TOTAL LIABILITY			Equals (+)				
11 ENTER CREDIT BALANCE (Schedule B total) Attach Documentation			Minus (-)				
12 ENTER NET AMOUNT DUE			Equals (-)				
13 ENTER TOTAL AMOUNT PAID							

FOR OFFICE USE ONLY

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer's Signature _____ Date _____ Paid Preparer's Signature _____

Print Name _____ Phone # _____ Print Paid Preparer's Name _____

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID
Return original with remittance in envelope provided.
Please make check payable to: CITY OF SCOTTSDALE and list your License number on your check.
OR PAY IN PERSON AT: 7447 E. Indian School Rd. Suite 110 OR 9379 E. San Salvador Dr. Suite 100

FEB070 (06/04)

Check any of the boxes that apply to specify an amended return, name change only, mailing address change, or cancelled license.

1.65% Tax Due.
Compute the amount due by multiplying Net Taxable by the current 1.65% tax rate.

1.45% Tax Due.
Compute the amount due by multiplying Net Taxable by the current 1.45% tax rate.

Name of preparer if different from signature.

Lines 1 & 2: TAX CATEGORY = Preprinted taxable activities from information on your application are displayed here.

Lines 3, 4 & 5: The EXTRA lines shown in the taxable activity "DO NOT USE" are not applicable for your license type. Do not break out individual taxable activities into subcategories.

Example: ALL taxable activity for 1.65% tax rate should be combined into one total gross receipts amount.

Line 6: SUBTOTAL = Compute tax due for each taxable activity. Add column 5 lines 1 through 5.

Line 7: ENTER EXCESS CITY TAX COLLECTED/JET FUEL total: If more City tax was collected than levied, the excess collected must be entered and paid to the City. If Jet Fuel was sold, compute the amount in Schedule B on page 2 of the return, enter the amount collected on this line.

Line 8: GRAND TOTAL = Add Line 6 and Line 7 to compute the GRAND total tax due.

Line 9: PENALTY & INTEREST: Enter Penalty & Interest according to instructions on page 2.

Line 10: ENTER TOTAL LIABILITY: Add Line 8 and Line 9 to compute the TOTAL TAX LIABILITY.

Line 11: ENTER CREDIT BALANCE = From Schedule B on page 2 of the return, enter total allowable credits by activity and attach documents.

Line 12: ENTER NET AMOUNT DUE: Subtract Line 11 from Line 10 and enter amount due.

Line 13: ENTER TOTAL AMOUNT PAID: Enter amount of payment submitting with return.

TRANSACTION PRIVILEGE (SALES) TAX RETURN INSTRUCTION SHEET

Below is a SAMPLE of the Transaction Privilege Tax Return

Barcoding indicates your license number and reporting period for THIS SPECIFIC RETURN ONLY. To ensure proper filing, do not photocopy for use with a different report period or license number.

License # 999999 Report Period: 0604



DUE DATE: The due date for the city privilege tax is the 20th of the month following the reporting period. A return is considered timely if received by the last business day of the month. A business day is any day except Saturday, Sunday or a legal city holiday.

POSTMARKS ARE NOT EVIDENCE OF TIMELY FILING

PENALTIES: 1. Failure to File - A penalty of 5% of the tax due will be assessed for each month, or fraction elapsing between the delinquency date of the return and the date on which it is filed. Filing your return on time, whether or not you pay the tax due, will avoid the late filing penalty.
2. Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.
3. Total Penalty - Total penalties assessed will not exceed 25%.

INTEREST: Taxes received after the delinquency date will be assessed interest at a rate of 1% per month until paid. The interest MAY NOT be abated by the Tax Collector.

CHECK YOUR RETURN: Check the amounts recorded by type of income for each line item as follows.

- * Itemized deductions equal the total deductions recorded.
- * Taxable income equals gross income less total deductions.
- * Tax due is equal to the amount obtained by applying the preprinted tax rate to the taxable income amount.
- * Total tax due equals tax due plus any excess tax collected.

FOR ASSISTANCE, CALL: City of Scottsdale (480) 312-2400 FAX (480) 312-4806

SCHEDULE A - DETAILS OF DEDUCTIONS: Enter below the deductions and exclusions you used in computing your city transaction privilege tax or use tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by city ordinance may result in their disallowance. A separate detail of city records and documentation must be maintained only when the income, deductions or exemptions are different from state requirements. **Please note: Not all deductions are available to all business classifications.**

NOTE: The line numbers at the top of each column below correspond with the line numbers of the business descriptions listed on the front page.

DEDUCTIONS

- Total tax collected or factored (State, county and city)
- Bad debts on which tax was paid
RETAIL & PERS. PROP. RENTALS
- Sales for resale
- Repair, service, or installation labor
- Discounts and refunds
- Sales to **qualified** health care org.
SALES TO U.S. GOVERNMENT
- By retailer 50% deductible
- By manufacturer and repairer (100% deductible)
- OUT-OF-STATE SALES**
- Sales to nonresidents for use out-of-state when vendor receives the order from out-of-state and vendor ships or delivers out-of-state
- CONSTRUCTION CONTRACTING**
- Reserved
- 35% reduction of gross receipts
- Exempt sub-contracting income
- Out-of-City Contracting
- OTHER DEDUCTIONS**
- Reserved
- Sales of motor vehicle gasoline and use fuel.
- Sales of exempt machinery & equip.
- Prescription drugs/prosthetics
- Lease > 30 days
- Other (explain) _____

Total Deductions: Amounts should balance with column 2 (FRONT)

SCHEDULE B

Excess Tax Collected by Activity

Allowable Credits by Activity

Jet Fuel _____ gals. X .018 = _____ >>> transfer this amount to line 7 on front page.

n/a = not applicable

FORM 70A (05/04)

Information regarding timely returns.

Information regarding penalty and interest.

Check list information.

Schedule A
An explanation of Detail of Deductions, Deduction Codes and Descriptions of Deductions.

Total Deductions: All itemized deductions are totaled here and must balance with amount in Column 2 on page 1 of the return.

Schedule B:

Excess Tax – Enter the amounts of tax collected, by activity, which was more than should have been levied.

Jet Fuel – Calculate the gallons of jet fuel sold.

Add the amounts for excess tax and jet fuel then enter the total amount on Line 7 on page 1 of the return.

Schedule B:

Allowable credits by activity: Enter the previously determined amounts of allowable credits here, by activity.

Enter this amount on Line 11 on page 1 of the return and attach documentation.



City of Scottsdale
CUSTOMER SERVICE DIVISION
(480) 312-2400
Mail Payments To: P.O. BOX 1949
SCOTTSDALE, AZ 85252- 1949

TRANSACTION PRIVILEGE AND USE TAX RETURN

CITY LICENSE NUMBER	REPORTING PERIOD	DUE BY THE 20TH OF
---------------------	------------------	--------------------

SERVICE ADDRESS:

Please check any that may apply:

- ☐ Amended Return
- ☐ Name Change Only
- ☐ Mailing Address Change Only
- ☐ Cancel License as of _____

SPECIAL NOTICE

Check here and sign at the bottom
if you have no gross receipts to report

☐

☐ Check here if you have a change in ownership or
service address. An application will be mailed to you.

Business Description	Line	Bus. Class	Column 1 Gross	Column 2 Allowable Sch A pg 2 - Deductions	Column 3 = Net Taxable	Column 4 x Tax Rate	Column 5 = Tax Amount	
	1							
	2							
	3							
	4							
	5							
	6	SUBTOTAL (Add Col. 5 Lines 1 Through 5)						
	7	ENTER EXCESS CITY TAX COLLECTED/JET FUEL (Total from Schedule B)					Plus (+)	
	8	GRAND TOTAL					Equals (=)	
	9	PENALTY & INTEREST (see instructions)					Plus (+)	
	10	ENTER TOTAL LIABILITY					Equals (=)	
	11	ENTER CREDIT BALANCE (Schedule B total) Attach Documentation					Minus (-)	
	12	ENTER NET AMOUNT DUE					Equals (=)	
	13	ENTER TOTAL AMOUNT PAID						
	FOR OFFICE USE ONLY							

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer's Signature

Date

Paid Preparer's Signature

Print Name

Phone #

Print Paid Preparer's Name

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID

Return original with remittance in envelope provided.

Please make check payable to: CITY OF SCOTTSDALE and list your License number on your check.
OR PAY IN PERSON AT: 7447 E. Indian School Rd. Suite 110 OR 9379 E. San Salvador Dr. Suite 100

DUE DATE: The due date for the city privilege tax is the 20th of the month following the reporting period. A return is considered timely if received by the last business day of the month. A business day is any day except Saturday, Sunday or a legal city holiday.

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NOTE: The line numbers at the top of each column below correspond with the line numbers of the business descriptions listed on the front page.

DEDUCTIONS	Bus. Class				
	Code	TRANS PRIV	USE TAX	TRANS OCC	PRE 7/2004 PRIV
		LINE 1	LINE 2	LINE 3	LINE 4
1. Total tax collected or factored (State, county and city)					
2. Bad debts on which tax was paid					
RETAIL & PERS. PROP. RENTALS					
3. Sales for resale					
4. Repair, service, or installation labor					
5. Discounts and refunds					
6. Sales to qualified health care org.					
SALES TO U.S. GOVERNMENT					
7. By retailer 50% deductible					
8. By manufacturer and repairer (100% deductible)					
OUT-OF-STATE SALES					
9. Sales to nonresidents for use out-of-state when vendor receives the order from out-of-state and vendor ships or delivers out-of-state					
CONSTRUCTION CONTRACTING	n/a	n/a	n/a	n/a	n/a
10. Reserved					
11. 35% reduction of gross receipts					
12. Exempt sub-contracting income					
13. Out-of-City Contracting					
OTHER DEDUCTIONS	n/a	n/a	n/a	n/a	n/a
14. Reserved					
15. Sales of motor vehicle gasoline and use fuel.					
16. Sales of exempt machinery & equip.					
17. Prescription drugs/prosthetics					
18. Lease > 30 days					
19. Other (explain) _____					
Total Deductions: Amounts should balance with column 2 (FRONT)					

SCHEDULE B				
Excess Tax Collected by Activity				
Allowable Credits by Activity				

Jet Fuel _____ gals. X .018 = _____ >>> transfer this amount to line 7 on front page. n/a = not applicable